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What Is Socialism? By REGINALD W. KAUFFMAN. New York: Moffat, Yard & Co., 1910. 8vo, pp. 264. \$1.25 net.

As the title indicates, this work is an attempt to explain what socialism is, both as to theory and as to party organization. One gains the impression that another purpose of the book is to persuade the reader to become a socialist. Mr. Kauffman is himself a socialist of the liberal type. The work possesses some slight merit in its explanation of socialistic theory as expressed in Marx's *Capital*; also in its description of the present party organization.

The Shifting and Incidence of Taxation. By EDWIN R. A. SELIGMAN. 3d ed., revised and enlarged. New York: Macmillan, 1910. 8vo, pp. xii+427. \$3.00 net.

Professor Seligman has made valuable additions to both the historical and theoretical parts of the book, though the arrangement of the subject-matter remains as in the second edition. The additional ninety pages are devoted partly to many minor alterations and partly to the revision and amplification of chaps. ii and iii of Part II, dealing with taxes on agricultural land and urban real estate. In regard to the former it is shown that taxes on farm lands do not, as a rule, shift and are seldom subject to amortization. Chap. iii contains a detailed study of taxes on building sites, on houses, on sites and houses combined, and on rentals. Among the minor additions is a new discussion of mortgage taxation and a slight modification of the theory of incidence of taxes on monopolies. In the historical part of the book several previously neglected writers have been included. The bibliography has also been considerably enlarged.

The Safety of British Railways. By H. RAYNAR WILSON. London: P. S. King & Son, 1909. 8vo, pp. vii+240.

In this work the author compares former railroad accidents with those of recent date, showing that the former were due to the "weakness of the machine" while the latter are due to the "errors of the man." Lists of accidents are given with their causes, and statements indicating how they might have been prevented. It is clearly shown that with proper investigation and with strict legislation demanding improved safety appliances and limited hours of duty railroad accidents may be reduced to the minimum.